

CERTIFICATE OF SERVICE

I, Derek C. Abbott, Esquire, hereby certify I am not less than 18 years of age and that service of the foregoing **Statement of Morris, Nichols, Arsht & Tunnell In Response To The Court's Revised Order Requiring Filing of Statements Pursuant to Fed. R. Bankr. P. 2019 Dated October 22, 2004** was caused to be made on December 21, 2004, in the manner indicated upon the entities identified below.

Dated: December 21, 2004
Wilmington, Delaware

/s/ Derek C. Abbott
Derek C. Abbott (No. 3376)

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VIA HAND DELIVERY

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